



DEPARTMENT OF THE ARMY

U.S. Army Corps of Engineers
WASHINGTON, D.C. 20314-1000

REPLY TO
ATTENTION OF:

CECS

10 May 1994

MEMORANDUM FOR: SEE DISTRIBUTION

SUBJECT: Reconciliation of Real Property Inventory Records with
Accounting General Ledger/Cost Records

1. Reference Commanding Generals' memorandum dated 18 April 1994, subject: U.S. Army Audit Agency Review of the Corps' FY93 Civil Works (CW) Financial Statements Required by the Chief Financial (CFO) Act.
2. The Chief Financial Officer (CFO) audits of the USACE Civil Works financial statement's \$32.6 Billion real property figure was not supported by accurate subsidiary ledger information on the quantity, type and value of structures and facilities. A \$10 Billion to \$14 Billion difference must be reconciled. The reconciliation will require a complete inventory of civil works real property and the assignment of costs. HQUSACE is being criticized in the FY93 CFO audit report for not providing specific guidance on how the subordinate commands should estimate the acquisition cost of real property.
3. It is apparent that substantial progress has been made on this CFO task. In fact, ORD independently worked with the U.S. Army Audit Agency to develop an acceptable real property process. The HQUSACE real property work group reviewed the ORD procedures and advised us to implement the process Corps-wide. The enclosure provides you this ORD inventory/reconciliation and documentation process. To be successful, the inventory must be a joint real estate, operations, and resource management effort. You will experience unique situations and problems when performing the inventories and reconciliations and the headquarters real property work group is available to assist you. Issues should be referred to CEAO (Mr. John Byrne, 202-272-1987, fax 202-272-1990) and the work group will then work with you to resolve the problem and provide the corrective action information to all the commands. The work group will also develop procedures to ensure that the ledgers remain in balance for future years and the inventory data is entered into the Real Estate Management Information System (REMIS).

CEAO

SUBJECT: Reconciliation of Real Property Inventory Records with
Accounting General Ledger/Cost Records

4. The time spent on developing a real property inventory should be charged to a project or the revolving fund while the subsidiary ledger/general ledger reconciliation process would be charged to overhead. Additional guidance on this will be provided by Resource Management.

5. The real property corrective action date is March 1995 for completion of all the inventories and September 1995 for completion of the subsidiary ledger/general ledger reconciliations. We advised the ASA(CW) of these dates in a memo to him on 30 March 1994 - we must meet this commitment. Appreciate your support. Please contact John Templeton or John Byrne, if you have any questions on this memo or the ORD, real property process.

FOR THE COMMANDER:



Encl
as

WILLIAM D. BROWN
Colonel, Corps of Engineers
Chief of Staff

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PROCEDURE FOR RECONCILING REAL PROPERTY INVENTORY
WITH ACCOUNTING GENERAL LEDGERS AND COST RECORDS
FOR CIVIL WORKS PROJECTS

1. REFERENCES:

- a. General Accounting Office (GAO) Report on Financial Management Actions Needed to Improve Army Financial Operations and Controls, Report No. GAO/AFMD-92-82, dated August 1992.
- b. GAO Report on Financial Management, Army Real Property Accounting and Reporting weaknesses Impede Management Decision-making, Report No. GAO/AIMP-94-9, dated November 1993.
- c. CERE-P memorandum dated 11 September 1992, subject: Real Property Accountability.
- d. CERM-FM memorandum dated 8 December 1992, subject: Financial Accountability over Property (FAOP).

2. INTRODUCTION: The following procedures have been developed to minimize the Districts' efforts in reconciling the real property inventory records with the accounting general ledger and cost account records for all civil works projects. These procedures have been developed based on the problems and issues identified by the Districts in their initial efforts to reconcile one civil works project as directed by reference 1.d. The procedures are based on the premise that the accounting records reflect the actual cost of the project and must therefore be the basis for assigning cost of the project to the real property inventory records. Procedures must comply with the following policy:

- a. All real property under the control of the Corps of Engineers will be accounted for. (Policy reference: AR 735-5, paragraph 2-2; ER 405-1-12, paragraph 16-6).
- b. All real property should be inventoried. A physical inventory should be performed at least once every three years. (Policy reference: AR 735-5, paragraph 4-4; ER 405-1-12, paragraph 16-9).
- c. The real property inventory must be reconciled with the finance and accounting records. (Policy reference: AR 735-5, paragraph 4-4; ER 405-1-12, paragraph 16-9).

3. PROCEDURES: A Work Group effort consisting of Real Estate, Operations, and Resource Management is needed to successfully execute this real property corrective action process.

a. Real Estate Division will check their record to determine whether a complete and current inventory of real property is available for all civil works projects. Where a complete inventory does not already exist, the Work Group will request such an inventory from project personnel in order to meet the March 1995 target date and to complete the baseline reconciliation by September 1995. To assist, Real Estate should provide a preliminary inventory prepared from available records (e.g. old inventory records utilization inspection reports, etc.). The Internal Review Office in 1995 will test the accuracy of the inventories and report on the results of the test. The Real Property Accountable Officer will verify the inventories within a three year period in accordance with AR 735-5. The Hand Receipt Holder (HRH) will certify to Real Estate the initial inventory. An inventory layout is provided at pages 20 through 29 for documenting your baseline inventory and the allocation costs to achieve the reconciliation.

(1) In determining items to be included on the inventory a common sense approach should be taken. For example, include all structures which have a roof as a separate item on the inventory. The only exception to this rule should be entrance stations to recreation areas. These structures are portable and should be included on the personal property records. All parking areas associated with the structures should be included on the inventory immediately following the structures. The number of parking spaces for cars or cars with trailers should be included.

(2) Project lands should be identified on the inventory as one line item. Also listed as one line item on the inventory should be items such as the dam, the locks, the power plant, levees and floodwalls, each pumping plant. Roads should also be included on the inventory as a single line item indicating the total miles of paved and unpaved roads.

(3) Items such as camping areas, picnic areas, etc. should be included on the inventory with a brief narrative describing the area. The narrative should address the number of sites, water or electric hook-ups, or other information that would be useful in estimating the cost to construct.

(4) Other items of significant cost should be included, such as swimming beaches, playgrounds, fishing platforms, water and sewage distribution systems, boat ramps, etc.

(5) Examples of items not to be included in the inventory are flagpoles, signs, streetlights, trash racks, etc. While these items are not listed separately on the inventory, their cost should be captured in the appropriate feature account with the associated item on the inventory. Any item included on the personal property inventory should not be included.

(6) It is recognized the above list is not all inclusive of the types of improvements which exist on our projects. In many instances it will be a judgement call whether to include an item or not.

(7) Real Estate should assure that their records are complete, down to tract data, should it be necessary to back-up land data on the inventory or to assist with the reconciliation process.

b. Finance and Accounting personnel will provide the Work Group with a summary of capitalized project costs by feature of work (including distributive costs which have been prorated to the permanent features during the transfer of the project to plant-in-service). For example:

Project XYZ

Feature 01 - Lands and Damages	\$ 4,250,000.
Feature 02 - Relocations	\$ 560,000.
Feature 03 - Reservoirs	\$ 2,456,455.
Feature 04 - Dams	\$56,234,000.
Feature 05 - Locks	\$78,444,440.
Feature 08 - Roads, Railroads and BR	\$ 6,555,999.
Feature 14 - Recreation Facilities	\$ 3,244,999
Feature 19 - Buildings, Grounds	\$ 6,789,555.

c. The Work Group will assign a cost to each item in the real property inventory using real estate financial, and operations data, if available. If appropriate data is not available or Real Estate's costs do not agree with the accounting records, the Work Group will utilize the cost data provided by F&A and estimate the original acquisition or construction cost of each item of real property. This estimate will be based on professional judgement and a formal appraisal is not necessary. In estimating the original acquisition/construction cost the Work Group may utilize any information at their disposal including: available Real Estate records, Project records, assistance from cost estimating personnel, comparative data on other projects, etc. The operations or other person conducting the inventory may provide video tapes, photographs, narrative descriptions of structures, or any other information necessary to assist the Work Group in the allocation of cost. The Work Group will ensure that

the total dollars assigned to the real property items agree with the total costs in the respective features of work in the accounting records.

d. Attached as an enclosure to this procedure is a definition of cost accounting features that have been identified as "real property" costs. These features are:

- 01 - Lands and Damages
- 02 - Relocations
- 03 - Reservoirs
- 04 - Dams and Other Water Collecting Facilities
- 05 - Locks
- 06 - Fish and Wildlife Facilities
- 07 - Power Plant
- 08 - Roads, Railroads and Bridges
- 09 - Channels and Canals
- 10 - Breakwaters and Seawalls
- 11 - Levees and Floodwalls
- 13 - Pumping Plants
- 14 - Recreation Facilities
- 15 - Flood Control and Diversion Structures
- 16 - Bank Stabilization
- 17 - Beach Replenishment
- 18 - Cultural Resources Preservation
- 19 - Buildings, Grounds and Utilities

To the extent possible, costs of each feature of work will be allocated to the individual items of real property that relate to that feature. However, in some cases, several features may have to be combined in order to relate the costs to the real property inventory. For example, the costs of features 01, 02, and 03 should be combined and used as the basis for the cost of land. Features 04 (Dams) and 05 (Locks) may be combined if not separately identified on Real Estate's inventory. Other features, such as 07 (Power Plant), may be used independently as the basis for determining the cost of those structures. The Real Estate Specialist will use his/her judgement in deciding which features to combine in order to achieve a realistic allocation of cost.

e. After assigning costs to all real property items in accordance with the accounting records the following statement will be signed and dated and made part of the real property inventory:

"Costs assigned to the individual items are based on actual Real Estate records, where available, and/or an estimated cost based on project cost/general ledger records in the

in the civil works accounting system. Cost estimates assigned to individual items are based on the professional judgement of the Work Group using the total costs reflected in each feature of work."

Chairman, Real Property Work Group

f. The Work Group will also ensure that the total costs assigned to the real property inventory agrees with the costs reported to the General Services Administration on GSA Form 1166.

g. revolving Fund real property accounts (VW70 - Land and VW71 - Structures) must also be reconciled to real property inventory records (e.g., revolving Fund owned repair stations, revolving fund area offices, Division Office Lab, etc.). For reconciliation purposes, the same procedures as used for civil projects in paragraph c. will be used to allocate costs to revolving fund real property inventory records.

PROCEDURES FOR WORK GROUP RECONCILIATION OF
REAL PROPERTY INVENTORY
TO
FINANCE AND ACCOUNTING RECORDS

Once the baseline inventory of real property is completed for each civil project, the next step is to assign a cost to each inventory item and reconcile the inventory to the Finance and Accounting records. For purposes of the reconciliation, the dollar amounts reflected in the accounting records under plant-in-service (general ledger 101/cost features 01-19) will be accepted as the actual cost of real property. These amounts will be used for the reconciliation and the assignment of cost to each item in the inventory, unless the District can document that an item(s) of real property was removed from service and the cost of the item(s) was not removed from the accounting records. If this occurs, the appropriate entries will be made to general ledger 101 to record the disposal and the cost remaining in general ledger 101, after the disposal entries, will be used for the reconciliation.

The following specific steps are to be followed in assigning costs to each item in the inventory. Upon completion of this task, the total cost of the individual items in the inventory must equal the total of cost features 01-19/general ledger 101.

1. Finance and Accounting will provide Real Estate Division with a summary of capitalized project costs by feature of work, (including distributive costs which have been prorated to the permanent features during the transfer of the project to plant-in-service). F&A must ensure that all capitalized costs for each project are captured including Construction General costs, Contributed Funds, capitalized Operation and Maintenance costs, etc. Project costs that were transferred to local interests are not considered capitalized costs and should not be included in the project cost summary.

2. Finance and Accounting and Real Estate personnel will jointly review the inventory list and assign a cost feature to every item in the inventory. For example, project land will be identified as one line item in the inventory and will be assigned feature 01. The dam will also be one line item and will be assigned feature 04. All roads will generally be one inventory item and will be assigned feature 08. All recreation items will be assigned feature 14. All buildings and structures, other than

those built for recreation, will be assigned feature 19. For those items that do not clearly fall under one specific feature, F&A and Real Estate will make a determination based on the best information available.

3. After a feature account has been assigned to every inventory item, the next step in the reconciliation process is to assign a cost to every item in the inventory. This cost is intended to reflect the original acquisition or construction cost of the items. The cost also includes engineering and design cost, supervision and administration cost and real estate administrative cost involved in the acquisition or construction process.

a. If available, actual historical cost will be used. This information may be available from a variety of sources, including old real property inventory records, project office records, etc. For example, if an old real property card reflects a construction cost of \$25,000 for a particular structure, that amount should be used.

b. For those inventory items for which no historical records are available, the original acquisition cost must be estimated. Again, there are a number of different sources that can be used to assist in estimating this cost. The first and best source is a project master plan that includes a detailed listing and estimated construction cost of all facilities of a given project. If a master plan is not available for a specific project, a master plan for another project may be available and would be a useful tool in estimating the original acquisition/construction cost. If the master plan is from a different time period, the construction cost index, attached at page 11, can be used to convert the dollars to the appropriate year of construction. Finally, if no such records are available, cost estimating personnel in Engineering Division may be able to assist if you are able to identify the approximate age and size of the item

c. Many projects have similar items, such as parking lots, boat ramps, comfort stations, camp sites, etc., where the costs can easily be estimated based on unit costs. For example, a project may have a number of boat ramps with parking lots in varying sizes. In the master plan for that project, parking lots were estimated at approximately \$1000 per parking space. The unit cost estimate in the master plan, if available, is the best source of information for developing an estimated construction cost.

d. Another possible source of information to develop a cost of an item is the Marshall-Swift book used in real property appraisal.

4. After a cost has been assigned to every inventory item, the next step is to total the costs of the inventory items by feature and compare the total of the items by feature to the F&A summary developed in step 1:

a. Since project land is generally a one line item in the inventory, the total cost of the land should equal features 01, 02 and 03. Although feature 01 is the cost of acquiring the land, features 02 and 03 include the cost of preparing the land for it's initial use and are part of the capitalized cost of the land.

b. The dam will be one line item in the inventory and should equal the cost in feature 04.

c. The locks will be one line item in the inventory and should equal the cost in feature 05.

d. Fish and wildlife facilities may consist of several items of inventory. The total of the items should equal the cost in feature 06.

e. The power plant will be one line item in the inventory and should equal the cost in feature 07.

f. All roads will be one line item in the inventory and should equal the cost in feature 0-8. If there are no costs in this feature, a Work Group determination will have to be made where the roads were costed and the feature account assigned accordingly.

g. On most projects there will not be an inventory item for channels and canals. If, however, there are costs charged to feature 09, a determination will have to be made where the costs should be assigned. For example, on a certain L&D reconciliation there was \$1.9M charged to the 09 feature. After a discussion between RM, RE and Operations, a determination was made to assign these costs to the lock. This was based on the premise that the cost was for excavation to provide adequate depths for navigation leading into the lock. Accordingly, the cost assigned to the lock on the inventory equals the total of features 05 and 09.

h. Levees and floodwalls will be one line item in the inventory and should equal the cost in feature 11.

i. Each pumping plant will be one line item in the inventory and the total should equal the cost in feature 13.

j. The total of all recreation facilities will equal the cost in feature 14. On some projects this will consist of numerous inventory items.

k. Flood Control and Diversion structures will be identified as individual inventory items and the total cost of the items will equal feature 15.

l. Bank stabilization (feature 16) and beach replenishment (feature 17) will generally not pertain to specific inventory items. If there are costs in these features they may be combined with features 01, 02 and 03 to determine the cost of land or be expensed.

m. The cost in feature 18 may or may not equate to specific inventory items. In many cases these cost are incurred during construction to excavate and recover artifacts which are then turned over to an historical group or society. If there are no inventory items to assign these costs they may also be combined with features 01, 02 and 03 to determine the cost of land. These are capitalized costs which were necessary to make the land useable and are therefore properly assigned to the cost of the land. If, however, there are historical structures or facilities included in the real property inventory, the cost in feature 18 should be assigned to these structures or facilities.

n. The total of all buildings, structures, utilities, etc. not assigned to another feature (e.g. Power House) will be assigned to feature 19.

5. After costs are totaled for the inventory items and compared to the corresponding feature totals, some adjustment may have to be made to the inventory cost in order to reconcile to the F&A records. The recommended method to make this adjustment is to:

a. Determine the difference between the total cost of the inventory items versus the feature total. (e.g., recreation inventory items = \$14.2M, feature 14 in F&A records - \$15.0M, difference - \$.8M).

b. Determine the percent of the difference. That is, what percent will the inventory items have to be increased (or decreased) in order to reconcile with the F&A records. (e.g., \$.8M divided by \$14.2M = 5.63%).

c. Increase the cost of the inventory items by the appropriate percentage. (e.g., Picnic shelter \$25,000 X 105.63% - \$26,407.).

6. After the inventory costs are adjusted to reconcile with the F&A records, review the cost assigned to each inventory item for reasonableness. For example, compare like items to ensure that costs are similar and ensure that individual items are assigned a reasonable cost based on the timeframe in which the items were constructed.

RECONCILIATION OF REAL PROPERTY RECORDS WITH GENERAL LEDGER/COST ACCOUNT RECORDS

SUMMARY OF CEORD PROBLEMS AND ISSUES

The following summary represents problems and unresolved issues encountered by the four Districts in their attempt to reconcile the real property records with the accounting general ledgers and cost accounts. Some of the issues represent policy differences between the accounting regulations and the real estate regulations regarding the valuation of civil works real property assets.

For purposes of a baseline reconciliation, the Ohio River Division proposes using the accounting records as the basis for assigning costs to the real property inventory records. Where differences in policy exist this concept will result in the real property records reflecting costs based on accounting policy rather than real estate policy.

1. Accounting records accumulate costs for each project by feature of work and not by individual item of real property. For example, feature 01 represents the cost of lands and damages. When projects are transferred to plant in service the costs are accumulated at feature level with no subfeature or line item identification. Real Estate records on the other hand identify each parcel of land, easement, relocation etc. Another example is feature 14 which is for recreation facilities and includes access roads, parking facilities, picnicking areas including tables and fireplaces; water supply; sanitary facilities; boat launching ramps; directional signs; and other facilities constructed primarily for public recreation. There is no way to identify the cost of each item in the accounting records. Real Estate records on the other hand identify each road/facility etc.

2. When a construction project is transferred from work-in-progress (general ledger 107.00) to plant-in-service (general ledger 101.00), the transfer is accomplished by feature of work. However, prior to transferring each feature to plant-in-service, certain distributive features (i.e., 30, 31, 50, 51 and 53) are pro-rated and transferred to the permanent features (i.e., 01 through 20). These distributive costs are then included in the permanent features when they are transferred to plant-in-service. Real Estate's records are based on the original acquisition cost of each item of real property plus actual E&D, S&A and Real

Estate administrative costs. Generally Real Estate records will not agree with the accounting records because E&D, S&A and Real Estate administrative costs are prorated to the permanent features of Work in the accounting records.

3. Construction cost records are not always available to allow Real Estate personnel to identify the true construction costs of each item of real property. For example, in order to establish the real property cost of lock and dam power houses, the real Estate Division in one district estimates the cost at 5% of the total project construction cost. This method is used because the construction cost for the lock and dam power house is included in the total construction cost of the dam.

4. Initial purchases of supplies, material and equipment are recorded in a feature of work that is not identified as Real Property. When these items are later assembled/installed, Real Estate reclassifies them as real property on their inventory records but there is no accounting procedure to transfer these costs to a real property cost feature. For example, when a toilet or hot water tank is purchased it is classified as equipment. Once the item is installed in a comfort station, it is reclassified by Real Estate as real property but is not transferred in the accounting records.

5. The cost of items in real property records is generally less than the accounting records. IAW AR 735-5, real property records often only reflect the acquisition cost of assets and do not reflect the associated expenses to order, deliver and install these items. The accounting records on the other hand include all associated costs.

6. The work order system has not been consistently used to record the in-house labor when Corps employees install, replace or repair real property. As a result the real property records, in many cases, only include the original purchase price of the asset but none of the associated labor costs involved with installation. (Note: The district that reported this problem has taken action to ensure that work orders are utilized in the future.) There are also cases where small buildings and structures have been constructed by Corps personnel using materials purchased as supply items. Labor and material costs may have been charged to a variety of annual expense accounts making it impossible to identify the true cost of all buildings and structures. To resolve this problem Districts must strictly enforce the work order system to ensure that these assets are capitalized and recorded in the real property inventory records.

7. When real property is condemned, Real Estate may have the property appraised for \$50k. If a court orders the Corps to pay \$100k, the land's cost in the accounting records is established at \$100k; however, Real Estate records will not reflect the deficiency of \$50k until the final audit is performed.

REAL PROPERTY

COST FEATURE DEFINITIONS

01 - Lands and Damages

This feature includes all costs (except leasehold, local cooperation agreements and temporary permits) directly incident to the acquisition of real property by purchase, condemnation, donation, exchange, reassignment transfer from other Federal agencies, permits, etc. Also included are Pre and Post authorization planning, attorney's opinions of compensability, mapping and surveying, title evidence, negotiations and closings, condemnations, appraisals, audits, relocation assistance, disposals, temporary permits and encroachments.

02 - Relocations

This feature includes the cost of relocating roads, bridges, railroads, cemeteries, utilities and structures. Included are costs for pre and post authorization planning, attorney's opinions of compensability, title evidence, negotiations and closings, condemnations, appraisals, relocation assistance, disposals, temporary permits, audits, land payments, and damage payments.

03 - Reservoirs

This feature includes clearing lands in reservoirs of debris, brush, trees, improvements and structures. Also includes the sale of salvage obtained by sale or disposal of material in clearing operations. Also includes bank stabilization, shoreline improvement, fire breaks, fencing, boundary line surveys and marking of land which has been acquired or is to be acquired, rehabilitation of natural resource, erosion control, drainage and rim grouting and mine sealing etc., to prevent leakage.

04 - Dams

This feature includes the cost of all dams and other water collecting facilities, whether man made or natural, together with appurtenant water diversion, regulation and delivery facilities and spillways, outlet works, and power intake works, whether separate from the dam or not.

05 - Locks

This feature includes facilities to provide for passage of waterborne traffic, including gates, valves, operating mechanisms, cribs, fills, lock walls, guide and guard walls, operating buildings, and excavation therefor.

06 - Fish and Wildlife Facilities

This feature includes items such as ladders, locks and related facilities for passage of fish at dams and navigation locks and maintenance of fish runs; and provision for wildlife preservation.

07 - Power Plant

This feature includes those facilities specifically required for the production of power other than those included in the feature "Dams", and consists of the following: powerhouse, turbines, and governors, generators, accessory electrical equipment, miscellaneous power plant equipment switchyard, and tailrace improvement for power. In the case where the powerhouse is an integral part of the power intake dam, the cost of the power intake dam is included in this feature. Where the structure of a dam also forms the foundation of the powerhouse, such foundation is considered a part of the dam. The cost of a cofferdam or the appropriate part thereof is charged to this feature. Units for production of power for the operation only of navigation, flood control, or other purpose projects (excluding those projects with power as a feature) are included in other features as appropriate.

08 - Roads, Railroads and Bridges

This feature includes permanent roads, railroads and bridges required for access and other purposes in connection with the construction and operation of the project. This feature does not include roads, railroads and bridges chargeable to the feature "Relocations", access roads to recreation facilities and areas, which will be charged to the feature "Recreation Facilities", and service roads and service railroads on structures which will be charged to the appropriate feature for the structure.

08 - Channels and Canals

This feature includes all forms of excavation (including dredging, preparation of spoil disposal areas, and attendant facilities) necessary for the development and construction of channels, or improving existing watercourses for flood control and major drainage. Excavation of natural watercourses to provide adequate depths for navigation is included. Excavation for specific structures, such as dams and locks used in the development of waterways and conservation of water resources, is included with such structures. The removal of trees, brush, accumulated snags, drift, debris, water hyacinths and other aquatic growths from canals, harbors and channels in navigable streams and tributaries thereof for navigation is included in this feature. Excavation, clearing and removal of accumulated snags, drifts, debris and vegetable growth from streams for flood control and major drainage purposes is also included.

Included in this feature are revetments, linings, dikes and bulkheads constructed as channel improvement works for flood control or navigation, as against such items constructed for bank stabilization only. Also included are jetties constructed in connection with flood control channel improvements.

10 - Breakwaters and Seawalls

This feature includes breakwaters, seawalls, piers, and like improvements constructed in connection with the protection of beaches, harbors, shores and port facilities against the force of waves and encroachment of seas for lakes by direct wave action. Jetties, groins, and like structures provided in seas, lakes tidewater reaches of rivers and canals, and harbors to control water flow and current, to maintain depth of channels, and to provide protection are included in this feature.

11 - Levees and Floodwalls

This feature includes embankments and walls constructed to protect areas from inundation by overflow from creeks, rivers, lakes, canals and other bodies of water. This feature consists of such items as: service roads on levee crown or landside berm, road ramps, closure structures, seepage control measures, erosion protection measures on levee slopes and on berms and bank slopes when an integral part of the levees or floodwalls; and drainage facilities, constructed to provide means for the passage of accumulated drainage and seepage water and sewage from the protected area over or through levees and floodwalls, comprising such items as interceptor and collection sewers and ditches, and pressurized sewers and drainage structures, including outfalls through levees or floodwalls. Levees locally called dikes are included in this feature. Pumping plants are included in the feature "Pumping Plants".

13 - Pumping Plants

This feature includes pumping plants constructed to pass accumulated drainage and seepage water and sewage from the protected area over or through levees and floodwalls.

14 - Recreation Facilities

This feature includes access road; parking areas; public camping and picnicking areas, including tables and fireplaces; water supply; sanitary facilities; boat launching ramps; directional signs; and other facilities constructed primarily for public recreational use, including essential safety measures in connection therewith. The latter includes, as appropriate, sheltered anchorage areas for small craft, bathing areas readily accessible and reasonably safe, and safety provisions for visitors and fisherman in the project area.

15 - Floodway Control and Diversion Structures

This feature includes floodway control and diversion structures to provide for the release of flood waters from streams where discharges exceed flood capacity of the stream, including such items as diversion dams, gated or ungated discharge structures, training walls, stilling basin, and those adjacent embankment sections forming part of the control structure. Construction of channels and levees not forming part of the main control structure, but necessary for operation of such structures is included in the appropriate feature "Channels and Canals" or "Levees and Floodwalls:."

16 - Bank Stabilization

This feature includes revetments, linings, training dikes, and bulkheads for stabilization of banks and watercourses to prevent erosion, sloughing, or meandering. Bank stabilization constructed in navigation channels or in connection with flood control channel improvement is included in the feature "Channels and Canals".

17 - Beach Replenishment

This feature includes replacement of eroded beaches, for purposes of recreation and shore protection, by direct deposit of materials obtained by dredging or land excavation.

18 - Cultural Resources Preservation

This feature pertains to the preservation, recovery of other mitigation of significant scientific, prehistorical, historical, or archaeological data, buildings, sites, districts, structures or objects. This feature covers costs during construction and includes excavation, preparation of areas, recovery of data, movement of artifacts, relics and objects of antiquity, analysis of data and preparation of reports thereon, and construction of cultural facilities.

19 - Buildings, Grounds and Utilities

This feature includes permanent facilities such as operators' quarters, administration and shop buildings, storage buildings and areas, garage buildings and areas, community buildings, local streets and sidewalks, landscaping, and electric, gas, water and sewage facilities. Where space in a dam, powerhouse, or other basic structure is used in lieu of construction of any of the above mentioned buildings, such allocated space is not separated from the basic structure. Communication systems are included in the feature "Permanent Operating Equipment" and recreational buildings in "Recreation Facilities".

Source of Definitions: ER 37-2-10, Chapter 8 and ER 11-2-240, Appendix A.

REAL PROPERTY DEFINITIONS

AR 37-1: (This definition was provided by USAAA)
18-1.

a. Fixed Assets. Fixed assets are tangible assets of a relatively fixed or permanent nature. They are used in the operation of an organization and are not intended for resale to customers. Fixed assets have two major categories: real property (land, building and related structures) and personal property (weapons systems, and other military equipment). For the purposes of this regulation, U.S. Army personal property is considered military equipment for financial accounting purposes. Fixed assets are often referred to a property, plant and equipment.

b. Intangible Assets. Intangible assets are items which lack physical substance but have economic value. Examples are assets leased under capital lease agreements, leasehold improvements, patents, copyrights, and computer programs (software). ADP software, delivered in-house or purchased from a vendor, will be capitalized if it meets the capitalization criteria. Recognize intangible assets only if purchased. Intangible assets are usually long-lived but exist for a specified period.

AR 735-5

4-2. Real Property

Real property consists of lands and improvements to land, buildings and facilities, including improvements and additions and utilities systems. It included equipment affixed and built into the facility as an integral part of the facility (such as heating systems), but not movable equipment (such as plant equipment). Real property is divided into four basic classes for accounting purposes shown below:

- a. Land
- b. Improvements
- c. Buildings and facilities (including installed building equipment)
- d. Utility distribution and sanitary systems.

ER 405-1-12, Change 23, 2 Apr 91

16-4b. Real Property. Real property consists of lands, and capital improvements to land. It includes, but is not limited to, land; lesser interests in land; buildings, other than portable ones; structures; roads; railways; and permanent utility systems.

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SENT BY:

REAL PROPERTY ACCOUNTABILITY	USAR	LOCATION	DATE	NO	FEET	ACCOUNT	COUNT	OUT
JPR-100-R-	00	SEVEN POINTS	PICNIC AREA/PLAYGROUND	1974	312	14	\$59	N
JPR-100-C-02	00	SEVEN POINTS	COMFORT STATION	1974	312	14	\$34	N
JPR-100-R-02	00	SEVEN POINTS	PICNIC SHELTER /1	1906	1200	14	\$10	N
JPR-100-R-03	00	SEVEN POINTS	PICNIC SHELTER /2	1909	1200	14	\$11	N
JPR-100-P-09	00	SEVEN POINTS	PAVED PARKING (56 CANS)			14	\$51	N
JPR-100-R-04	00	SEVEN POINTS	SWIMMING BEACH			14	\$20	N
JPR-100-R-02	00	SEVEN POINTS	DUP. LAKE LAUNCHING RAMP W/COURTESY FLOAT			14	\$21	N
JPR-100-R-10	00	SEVEN POINTS	PAVED PARKING (30 CANS W/TAILBINS)			14	\$46	N
JPR-100-C-03	00	SEVEN POINTS	CAMPING AREA	1974	312	14	\$23	N
JPR-100-P-11	00	SEVEN POINTS	COMFORT STATION	1974	312	14	\$4	N
JPR-100-C-04	00	SEVEN POINTS	PAVED PARKING (4 CANS)	1974	1269	14	\$66	N
JPR-100-P-12	00	SEVEN POINTS	WASHHOUSE			14	\$7	N
JPR-100-R-05	00	SEVEN POINTS	PAVED PARKING (10 CANS)	1971	470	14	\$290	N
JPR-100-Y-02	00	SEVEN POINTS	60 CAMPING UNITS W/ELC HOOKUPS & WATER	1974	124	14	\$68	N
JPR-100-Y-03	00	SEVEN POINTS	WATER TREATMENT BLDG (KRTY)			14	\$59	N
JPR-100-Y-04	00	SEVEN POINTS	WATER TREATMENT BLDG			14	\$426	N
JPR-100-Y-04	00	SEVEN POINTS	WATER & SEWAGE DISTRIBUTION SYSTEM			14	\$21	N
JPR-100-R-06	00	SEVEN POINTS	SWIMMING BEACH			14	\$21	N
JPR-100-P-13	00	SEVEN POINTS	PAVED PARKING (10 CANS)			14	\$7	N
JPR-100-R-03	00	SEVEN POINTS	DUP. LAKE LAUNCHING RAMP W/CRTY FLOAT			14	\$20	N
JPR-100-P-14	00	SEVEN POINTS	PAVED PARKING (43 CANS W/TAILBINS)			14	\$65	N
JPR-101-C-05	00	LONG HURTER STATE PARK	PARK IS GRASSED TO THE STATE			14		
JPR-101-R-07	00	LONG HURTER ST PK	COMFORT STATION	1971	231	14	\$18	Y
JPR-101-R-08	00	LONG HURTER ST PK	PICNIC SHELTER	1971	992	14	\$8	Y
JPR-101-R-09	00	LONG HURTER ST PK	PICNIC SHELTER (20)			14	\$20	Y
JPR-101-P-15	00	LONG HURTER ST PK	PAVED PARKING LOT (30 CANS)	1971	470	14	\$20	Y
JPR-101-Y-05	00	LONG HURTER ST PK	PAVED PARKING LOT (30 CANS)			14	\$525	Y
JPR-101-Y-06	00	LONG HURTER ST PK	WATER AND SEWAGE DISTRIBUTION SYSTEM			14	\$20	Y
JPR-101-R-04	00	LONG HURTER ST PK	DUP. LAKE LAUNCHING RAMP W/COURTESY DOCK			14	\$65	Y
JPR-101-P-16	00	LONG HURTER ST PK	PAVED PARKING LOT (34 CANS W/TAILBINS)			14		
JPR-101-R-05	00	LONG HURTER ST PK	CONCRETE LAKE AREA			14	\$41	Y

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REAL PROPERTY ACCOUNTABILITY	J. PRICY PRILET PROJECT	ACO DATE	FO REF	STATUS	COUNT	OUT
MAHIVILL DISTRICT						
ITRY LEAD SITE LOCATION	PRECEDITION	DATE	REF	ACCOUNT	LM THRO	OR
JPP-101-P-17	00	LONG HUNTER ST PK	PAVED PARKING LOT (40 CANS W/TWAILERS AND 26 CANS)	14		Y
JPP-101-P-06	00	LONG HUNTER ST PK	JOHN'S HILLS AREA	14	\$21	Y
JPP-101-P-10	00	LONG HUNTER ST PK	PAVED LAUNCHING RAMP	14	\$50	Y
JPP-103-C-06	00	HAMILTON CREEK IS	LEASRD TO THE COUNTY	14	\$113	Y
JPP-103-P-19	00	HAMILTON CREEK	PAVED PARKING LOT (129 CANS)	14	\$121	Y
JPP-103-C-07	00	HAMILTON CREEK	SAILBOAT AREA	14	\$369	Y
JPP-103-P-07	00	HAMILTON CREEK	ACTIVITY HOOD W/PICNIC SHELTER	14	\$32	Y
JPP-103-C-20	00	HAMILTON CREEK	TRIPLE LANE CONCRETE LAUNCHING RAMP	14	\$125	Y
JPP-104-C-00	00	COOK REC AREA	PAVED PARKING LOT (16 CANS W/TWAILERS AND 55 CANS)			
JPP-104-P-21	00	COOK REC AREA	DAY USE AREA (100A)	14	\$27	Y
JPP-104-P-09	00	COOK REC AREA	COMFORT STATION	14	\$20	Y
JPP-104-P-10	00	COOK REC AREA	PICNIC SHELTER (1) (BEACH AREA)	14	\$16	Y
JPP-104-P-22	00	COOK REC AREA	PAVED PARKING LOT (160 CANS)	14	\$56	Y
JPP-104-P-12	00	COOK REC AREA	SWIMMING BEACH	14	\$21	Y
JPP-104-P-13	00	COOK REC AREA	PICNIC SHELTER 1/2	14	\$10	Y
JPP-104-P-14	00	COOK REC AREA	BEACHHOUSE W/RELAYED EQUIPMENT	14	\$05	Y
JPP-104-P-23	00	COOK REC AREA	PICNIC SITES (47)	14	\$30	Y
JPP-104-P-24	00	COOK REC AREA	PAVED PARKING (40 CANS)	14	\$04	Y
JPP-104-P-15	00	COOK REC AREA	PAVED PARKING (100 CANS)	14	\$7	Y
JPP-104-P-09	00	COOK REC AREA	AMPHITHEATRE	14	\$59	Y
JPP-104-P-00	00	COOK REC AREA	WATER TREATMENT PLANT (EMPT)	14	\$21	Y
JPP-104-P-25	00	COOK REC AREA	PAVED LAUNCHING RAMP	14	\$57	Y
JPP-104-P-09	00	COOK REC AREA	PAVED PARKING	14	\$21	Y
JPP-104-P-26	00	COOK REC AREA	PAVED PARKING (24 CANS W/TWAILERS AND 22 CANS)	14	\$57	Y
JPP-104-C-09	00	COOK REC AREA	CONCRETE STATION	14	\$27	Y
JPP-104-P-27	00	COOK REC AREA	PAVED PARKING (6 CANS)	14	\$6	Y

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MAINTENANCE ACCOUNTABILITY
J. PERCY BIRCH PROJECT
ACCT. NO. 60
DATE
LOCATION
NO. CODE

JPP-104-C-10	00	COOK REC AREA	WASHINGTON	1972	1404	14	\$41	N
JPP-104-P-20	00	COOK REC AREA	PAVED PARKING (7 CANS)			14	\$7	N
JPP-104-R-16	100	COOK REC AREA	CAMPING SITES (57) (NO ELEC, NO WATER)			14	\$226	N
JPP-104-H-17	00	COOK REC AREA	FLATWOOD			14	\$7	N
JPP-104-H-18	00	COOK REC AREA	SWIMMING DECK			14	\$21	N
JPP-104-Y-10	00	COOK REC AREA	SEWAGE TREATMENT PLANT	1974	117	14	\$62	N
JPP-104-Y	00	COOK REC AREA	WATER & SEWAGE DISTRIBUTION SYSTEM			14	\$126	N
JPP-104-Y-11	00	COOK REC AREA	SANITARY DUMPING STATION			14	\$21	N
JPP-105-C-11	00	ANDERSON ROAD REC	DAY USE AREA (DUA)	1973	300	14	\$31	N
JPP-105-P-29	00	ANDERSON ROAD REC	COMFORT STATION			14	\$14	N
JPP-105-C-12	00	ANDERSON ROAD REC	PAVED PARKING (15 CANS)	1904	330	14	\$59	N
JPP-105-P-30	00	ANDERSON ROAD REC	GRAVEL PARKING (50 CANS)			14	\$24	N
JPP-105-H-19	00	ANDERSON ROAD REC	PICNIC SITES (42)			14	\$50	N
JPP-105-H-20	00	ANDERSON ROAD REC	SWIMMING AREA			14	\$21	N
JPP-105-H-21	00	ANDERSON ROAD REC	FLATWOOD W/EQUIP			14	\$0	N
JPP-105-H-10	00	ANDERSON ROAD REC	OUT LANE LAUNCHING RAMP W/CTSY DOCK			14	\$20	N
JPP-105-P-31	00	ANDERSON ROAD REC	PAVED PARKING (45 CANS W/TRAILERS)			14	\$69	N
JPP-105-P-32	00	ANDERSON ROAD REC	RECREASE TRAIL			14	\$19	N
JPP-105-P-33	00	ANDERSON ROAD REC	PAVED PARKING (12 CANS)			14	\$11	N
JPP-105-C-13	00	ANDERSON ROAD REC	CAMPING AREA	1973	300	14	\$31	N
JPP-105-P-34	00	ANDERSON ROAD REC	PAVED PARKING (4 CANS)	1973	1404	14	\$21	N
JPP-105-C-14	00	ANDERSON ROAD REC	WASHINGTON			14	\$2	N
JPP-105-P-35	00	ANDERSON ROAD REC	PAVED PARKING (2 CANS)			14	\$179	N
JPP-105-H-22	00	ANDERSON ROAD REC	CAMP SITES (37)			14	\$0	N
JPP-105-H-23	00	ANDERSON ROAD REC	FLATWOOD W/EQUIP			14	\$21	N
JPP-105-Y-12	00	ANDERSON ROAD REC	SANITARY DUMPING STATION			14	\$20	N
JPP-105-H-11	00	ANDERSON ROAD REC	OUT LANE LAUNCHING RAMP W/CTSY DOCK			14	\$20	N
JPP-105-P-36	00	ANDERSON ROAD REC	PAVED PARKING (12 CANS W/TRAILERS)			14	\$20	N
JPP-107-C-15	00	SMITH SPRINGS REC	COMFORT STATION	UNK	575	14	\$69	N
JPP-107-P-36	00	SMITH SPRINGS REC	PAVED PARKING (20 CANS)	1990	1200	14	\$13	N
JPP-107-H-25	00	SMITH SPRINGS REC	PICNIC SITES			14	\$26	N
JPP-107-P-37	00	SMITH SPRINGS REC	PAVED PARKING (20 CANS)			14	\$50	N
JPP-107-H-26	00	SMITH SPRINGS REC	PICNIC SITES (36)			14	\$70	N
JPP-107-H-12	00	SMITH SPRINGS REC	OUT LAUNCHING RAMP W/CTSY DOCK			14		N

CHAMBERLAIN

J. PERCY PRUITT PROJECT									
KANSASVILLE DISTRICT									
PROPERTY ADDRESS									
PROPERTY LOCATION									
NO. CODE									
JPP-113-N-31	00	POOL KNOBS REC	CAMPING SITES (150)	14	14	5620	N		
JPP-113-N-32	00	POOL KNOBS REC	SMITHING BEACH	14	14	5210	N		
JPP-113-N-16	00	POOL KNOBS REC	DUL. LAKE LAUNCHING RAMP W/CRUISE FLOAT	14	14	5200	N		
JPP-113-N-49	00	POOL KNOBS REC	PAVED PARKING (14 CARS W/TRAILERS)	14	14	5210	N		
JPP-113-Y-15	00	POOL KNOBS REC	SANITARY DUMPING STATION	14	14	5210	N		
JPP-113-Y-16	00	POOL KNOBS REC	WATER TOWER (INACTIVE)	14	14	5010	N		
JPP-116-C-23	00	PATE SANDHILLS REC	COMFORT STATION	14	231	510	N		
JPP-116-N-33	00	PATE SANDHILLS REC	PICNIC SITES (30)	14	14	5410	N		
JPP-116-P-50	00	PATE SANDHILLS REC	2 PAVED PARKING LOTS (46 CARS)	14	14	5430	N		
JPP-116-N-17	00	PATE SANDHILLS REC	DUL. LAKE LAUNCHING RAMP W/COURTESY DOCK	14	14	5200	N		
JPP-116-P-51	00	PATE SANDHILLS REC	PAVED PARKING LOT (39 CARS W/TRAILERS)	14	14	5590	N		
JPP-116-Y-17	00	PATE SANDHILLS REC	WATER TREATMENT BLDG (EMPTY)	14	14	5400	N		
JPP-116-N-10	00	PATE SAND. DOCK	HANNA AREA (COMMERCIAL CONCRESSION)	14	14	520	Y		
JPP-116-P-52	00	PATE SAND. DOCK	PAVED PARKING LOT (51 CARS W/TRAILERS)	14	14	5700	Y		
JPP-116-P-53	00	PATE SAND. DOCK	2 PAVED PARKING LOTS (130 CARS)	14	14	5122	Y		
JPP-117-C-24	00	JEFFERSON SPRINGS	COMFORT STATION	14	231	510	N		
JPP-117-N-34	00	JEFFERSON SPRINGS	PICNIC SITES (30)	14	14	5150	N		
JPP-117-P-54	00	JEFFERSON SPRINGS	3 PARKING LOTS (53 CARS)	14	14	5500	N		
JPP-117-N-19	00	JEFFERSON SPRINGS	DUL. LAKE LAUNCHING RAMP W/COURTESY DOCK	14	14	5200	N		
JPP-117-P-55	00	JEFFERSON SPRINGS	PAVED PARKING LOT (30 CARS W/TRAILERS)	14	14	5460	N		
JPP-120-N-36	00	FALL CREEK AREA	PRIMITIVE CAMPSITES (37)	14	14	5510	N		
JPP-120-N-20	00	FALL CREEK AREA	DUL. LAKE CONCRETE LAUNCHING RAMP	14	14	5200	N		
JPP-120-P-56	00	FALL CREEK AREA	2 PARKING LOTS (46 CARS W/TRAILERS)	14	14	5700	N		
JPP-120-P-57	00	FALL CREEK AREA	2 PAVED PARKING LOTS (76 CARS)	14	14	5710	N		
JPP-121-C-25	00	EAST FORK REC AREA	COMFORT STATION	14	200	5610	N		
JPP-121-N-37	00	EAST FORK REC AREA	PICNIC SITES (20)	14	14	5900	N		
JPP-121-N-38	00	EAST FORK REC AREA	PICNIC SITES (20)	14	14	5200	N		

Enclosure

REAL PROPERTY ACCOUNTABILITY									
NASHVILLE DISTRICT									
J. FRANK PIERCE, JR. DIRECTOR									
ITEM	UNIT	NO.	LOCATION	DESCRIPTION	ACQ. NO.	DATE	TRAVEL	COST	OUT.
JPP-121-P-50	00	00	EAST FORK REC AREA	PAVED PARKING LOT (30 CARS)				\$21	N
JPP-121-P-50	00	00	EAST FORK REC AREA	DUT. LAIR LAMCHING ROAD W/COUNTRY DOCK				\$21	N
JPP-121-P-50	00	00	EAST FORK REC AREA	PAVED PARKING LOT (40 CARS W/TWAILERS)				\$61	N
JPP-123-C-26	00	00	OREGON HILL REC	COMFORT STATION	1971	231		\$18	N
JPP-123-P-39	00	00	OREGON HILL REC	PICNIC SITES (10)				\$14	N
JPP-123-P-60	00	00	OREGON HILL REC	PAVED PARKING LOT (27 CARS)				\$25	N
JPP-126-C-27	00	00	ELM HILL REC AREA	COMFORT STATION	1979	563		\$73	N
JPP-126-P-40	00	00	ELM HILL REC AREA	PICNIC SITES (40)				\$66	N
JPP-126-P-77	00	00	ELM HILL REC AREA	DUT. LAIR LAMCHING ROAD W/COUNTRY DOCK				\$20	N
JPP-126-P-61	00	00	ELM HILL REC AREA	PAVED PARKING LOT (20 CARS W/TWAILERS)				\$43	N
JPP-126-P-67	00	00	ELM HILL REC AREA	PAVED PARKING LOTS (120 CARS)				\$120	N
JPP-126-P-23	00	00	ELM HILL MARINA	DUT. LAIR LAMCHING ROAD W/COUNTRY DOCK				\$20	Y
JPP-126-P-63	00	00	ELM HILL MARINA	PAVED PARKING LOT (26 CARS W/TWAILERS)				\$40	Y
JPP-126-P-64	00	00	ELM HILL MARINA	PAVED PARKING LOT (195 CARS)				\$103	Y
JPP-206-P-24	00	00	VIVNETT CREEK	DUT. LAIR LAMCHING ROAD				\$20	N
JPP-206-P-65	00	00	VIVNETT CREEK	PAVED PARKING LOT (23 CARS W/TWAILERS)				\$35	N
JPP-211-P-25	00	00	MUNICAN CREEK	DUT. LAIR LAMCHING ROAD W/COUNTRY DOCK				\$20	N
JPP-211-P-66	00	00	MUNICAN CREEK	PAVED PARKING LOT (19 CARS W/TWAILERS)				\$29	N
JPP-215-P-26	00	00	STEWART CREEK	DUT. LAIR LAMCHING ROAD W/COUNTRY DOCK				\$20	N
JPP-215-P-67	00	00	STEWART CREEK	PAVED PARKING LOT (44 CARS W/TWAILERS)				\$67	N
JPP-210-P-27	00	00	LAMAR HILL REC	DUT. LAIR CONCRETE LAMCHING ROAD				\$21	N
JPP-210-P-68	00	00	LAMAR HILL REC	PARKING LOT (35 CARS W/TWAILERS)				\$53	N

W-A-B-V-I-L-L-E

REAL PROPERTY ACCOUNTABILITY									
HARRISVILLE DISTRICT									
ITEM NO.	USAGE CODE	SITE LOCATION	DESCRIPTION	ACQ DATE	EST COST	EST VALUE	EST COST	EST VALUE	OUT ON
JPP-219-P-28	00	WEST FORK REC	DUL. LAIR CONCEPTE LAUNCHING RAMP				14	\$21	N
JPP-219-P-69	00	WEST FORK REC	PARKING LOT (30 CARS W/TRAILERS)				14	\$46	N
JPP-222-P-29	00	HOLA REC AREA	DUL. LAIR CONCEPTE LAUNCHING RAMP				14	\$21	N
JPP-222-P-70	00	HOLA REC AREA	PAVED PARKING LOT (30 CARS W/TRAILERS)				14	\$50	N
JPP-224-P-71	00	NICE HILL REC AREA	2 PAVED PARKING LOTS (57 CARS)				14	\$54	N
JPP-224-P-72	00	NICE HILL REC AREA	1 GRAVEL PARKING LOT (10 CARS)				14	\$5	N
JPP-302-P-30	00	HERMITAGE LANDING	(COMMERCIAL CONCESSION)						
JPP-302-P-73	00	HERMITAGE LANDING	PAVED PARKING LOT (40 CARS W/COURTESY DOCK				14	\$70	N
JPP-302-P-20	00	HERMITAGE LANDING	CONCRETE STATION				14	\$61	N
JPP-302-P-41	00	HERMITAGE LANDING	PICNIC SHELTER	1960	620		14	\$21	N
JPP-302-P-42	00	HERMITAGE LANDING	PICNIC SITES (46)	1960	594		14	\$24	N
JPP-302-P-74	00	HERMITAGE LANDING	3 PAVED PARKING LOTS (121 CARS)				14	\$114	N
JPP-302-P-31	00	HERMITAGE LANDING	HOLA AREA				14	\$21	N
JPP-302-P-75	00	HERMITAGE LANDING	PAVED PARKING LOT (24 CARS W/TRAILERS & 60 CARS)				14	\$93	N
TOTAL (HARRISVILLE) (W/CONTRIBUTION)								\$10,520	

NO.	COOR	LOCATION	PROJECT	DATE	EST. ACCOUNT	IN (NO.) OR OUT
			J. BRACY FIRST PROJECT			

NO.	COOR	LOCATION	PROJECT	DATE	EST. ACCOUNT	IN (NO.) OR OUT
			J. BRACY FIRST PROJECT			

[illegible]

NASHVILLE DISTRICT
J. PERCY PRIEST RESERVOIR
REAL PROPERTY COSTS
IN
PLANT IN SERVICE
AS OF 31 JULY 1993

<u>FEATURE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
01	Lands and Damages	\$21,231,855.80
02	Relocations	\$ 5,722,808.67
03	Reservoirs	\$ 2,149,078.75
04	Dams	\$16,548,942.38
07	Powerplant	\$ 6,400,985.26
08	Roads, Railroads and Bridges	\$ 99,874.73
14	Recreation Facilities	\$10,520,281.46
19	Buildings, Grounds and Utilities	\$ 1,772,938.15
Total Real Property in Plant in Service		<u>\$64,446,765.20</u>